GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendment to G.O.Ms.No 259, Revenue (CT-II) Department, dated.29-6-2017 so as to notify APGST rates of various services as recommended by GST Council in its 43rd meeting held on 28.05.2021 – Orders – Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

**G.O.Ms.No.139** **Dated: 18-06-2021**.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.259, Revenue (CT-II) Department, Dated 29.6.2017.
3. G.O.Ms.No.135, Revenue (CT-II) Department, Dated:15.05.2020.
4. Notification No. 02/2021 - Central Tax (Rate), Department of Revenue, Ministry of Finance, Government of India, Dated: 02-06-2021.
5. From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/2015,dated: 09-06-2021.

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**ORDER:**

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 18-06-2021.

**NOTIFICATION**

In exercise of the powers conferred by sub-section(1),sub-section(3)and sub-section(4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the Notification issued in the G.O.Ms.No.259, Revenue (Commercial Taxes-II) Department, dated 29-6-2017, namely:-

**AMENDMENT**

In the said notification, in the Table,-

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3) , in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

"(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer promoter for payment of tax on apartments supplied by the landowner-promoter in such project." ;

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely –

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| (3) | (4) | (5) |
|---|---|---|
| "(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts. | 2.5 | -" |

(ii) in item (ii) in column (3), for the word, brackets, figures and letter " and (ia)", the brackets, figures, letter and word ",(ia) and (ib)" shall be substituted.

2. This notification shall deemed to have come into force with effect from the 2nd day of June, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

DR. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

**Copy to:**

The Director General, General Administration (Vigilance &Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes &Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER